

REQUEST FOR COUNCIL ACTION

SUBJECT:

- A Resolution establishing proposed 2015 assessments for the Highlands Assessment Area;
- A Resolution establishing the Highlands Assessment Area **Board of Equalization**.

SUMMARY:

The Highlands Assessment Area needs to be assessed to provide the financial resources for the ongoing maintenance of dedicated public improvements, such as parks and trails, and collector and arterial street park strips as they come on line. In this connection, State law requires the establishment of a Board of Equalization to hear equity appeals concerning the assessments prior to final adoption.

FISCAL IMPACT:

The assessments will raise funding to provide a higher level of service within the Highlands Assessment Area than in the City generally. For the first few years, the Parks Department will budget amounts to cover short falls in the assessment, due to a timing mismatch of facilities coming on line for maintenance and additional residential units coming on line to pay the assessment.

STAFF RECOMMENDATION:

Staff recommends APPROVAL of both of the Resolutions.

MOTION RECOMMENDED:

"I move that the City Council adopt and approve Resolution 15-~~54~~, establishing proposed assessments for the Highlands Assessment Area, all as explained in the Staff Report. I further move to notify the residents and businesses in the Highlands Assessment Area concerning the proposed assessments"

"I further move that the City Council adopt and approve Resolution 15-~~53~~ establishing the Highlands Assessment Area Board of Equalization.."

Roll Call Vote ☒ required. ☐ not required.

Reviewed by:

ARThorup
Robert Thorup
Deputy City Attorney

Proposed By:

Brian Clegg
Brian Clegg
Parks Director.

Recommended By:

Bryce Haderlie
Bryce Haderlie
Interim City Manager

Introduction and History

The City Council has created the Highlands Assessment Area under the auspices of the Utah Code. In connection with the City Council approval process, a Notice of Intent to Create Assessment Area was prepared, approved by the City Council, and mailed to property owners in the Highlands. This Notice described the assumptions, policy decisions and processes associated with the creation of the Highlands Assessment Area, and which would govern assessments. The purpose of the Highlands Assessment Area is to provide funding for the maintenance of the high level of open space and other public improvements associated with the Highlands master development area. Now that public improvements, homes and businesses have started to appear in the Highlands, the Highlands Assessment Area should be activated and assessments started because ongoing City maintenance responsibilities have already commenced.

2015 Calendar Year Assessment Area Budget

Through a variety of analyses and information gathering, the Parks Department has determined that the net budget for the Highlands Assessment Area for the remainder of calendar year 2015 will be \$8998. This amount is estimated to provide weekly mowing and weed attention, as well as winter snow removal from park sidewalks and trails as well as park strips along collector and arterial roadways. This weekly attention is twice the attention that open space in other parts of the City will receive under current budgeting.

As approved by the City Council previously, 3% of this amount will be assessed to the owners of undeveloped land, based on an ERU (Equivalent Residential Unit) share of $\frac{1}{4}$ acre. In other words, the 3% share of the maintenance budget, or \$270, will be divided by the number of $\frac{1}{4}$ acre units in undeveloped land and assessed to the owners thereof.

As approved by the City Council previously, 5% of this amount will be assessed to the owners of commercial enterprises, with each separate business location being a single ERU. In other words, the 5% share of the maintenance budget, or \$450, will be divided by the number of individual business locations and assessed to the owners thereof.

As approved by the City Council previously, the remaining 92% of the assessment area annual budget will be assessed to owners of residential real estate, with each residential unit counting as 1 ERU. In other words the remaining 92% of the maintenance budget, or \$8278, will be divided by the

number of residential units having a certificate of occupancy and assessed to the owners thereof.

The 2015 Residential Assessment

There are 21 residential units now extant in the Highlands with certificates of occupancy. Based on this number of residential units, a monthly assessment of \$32.00 would be required to raise the needed money. However, during 2015 additional housing units will come on line. Moreover, based on a projection of full build-out of public improvements to be maintained by the Assessment Area, and now-projected full build out of residential units, the monthly assessment per household will be \$15.00.

A monthly assessment of **\$15.00** on each of these residential units is calculated to raise less than is needed in the first years, but should be the residential assessment that will avoid raising the assessment over time.

Of course, we cannot accurately foresee the actual cost of maintenance over time. Nor can we accurately foresee the total number of residential units in the future, and over time. What we do know is that any overage collected will be retained in the Assessment Area and will be applied to the next year's budget. Also any under collection can be added to future budgets to recoup advances made by the City. If after build-out the Assessment Area starts to incur costs that are not fully absorbed by the existing assessments, the City Council will be asked to raise the assessments as needed to fully cover the costs.

The Process of Assessment

The City Council approves a proposed assessment, as suggested tonight. These proposed assessments are then provided to the owners of property in the Highlands by direct notice. During a period of 30 days, a board of equalization will convene from time to time to hear appeals of the tentative assessment from property owners. (Given the simplicity of the Highlands Assessment Area regulations, it is hard to see a case that could be made for equalization.) Once the Board of Equalization process is completed, the City Council will be asked to approve final assessments. Once final assessments are approved, the assessments will be levied and collected pending a new assessment proposal.

Board of Equalization

The Highlands Assessment Area Board of Equalization will consist of one City Council member, the City Engineer or designee, and the Director of Finance or designee. The Board can determine when it will meet to receive appeals. These times and dates will be given to the property owners in the Highlands at the same time they are provided with the tentative assessments. During the 30-day period, the Board of Equalization will likely meet 1 or 2 times, perhaps once during the day, and once after business hours. The Board is empowered to adjust assessments if they appear to be miscalculated for that property owner, or if the City's ERU determination is wrongly applied.

Collection of Assessments

As approved by the City Council previously, the residential and commercial assessments will be added to the water bills going to the same addresses and will be a charge akin to fees already collected through the water bill. The enforcement of payment of the assessment is akin to enforcement of a failure to pay any charge currently on the water bill: a water shut off.

As also approved previously, the undeveloped property assessment will be assessed in the most efficient way. Initially property owners will be asked to pay their assessment directly to the City. Those property owners who fail to pay as requested will have the assessment placed on the annual property tax bill at the County for their property.

Attachments:

Notice of proposed assessment.

Resolution establishing proposed 2015 assessment for the Highlands.

Resolution Establishing Highlands assessment board of equalization.

Landscape maintenance frequency.

Overview of Highlands SAA.

Letter from Peterson Development.

TO THE PROPERTY OWNERS IN "THE HIGHLANDS" MASTER DEVELOPMENT AREA:

NOTICE OF PROPOSED ASSESSMENT

By action of the City of West Jordan City Council on March 11, 2015, acting as the governing board of the Highlands Assessment Area, proposed assessments for the calendar year 2015 and until new assessments are proposed.

The total budget for the Highlands Assessment Area for maintenance of open spaces dedicated to the City of West Jordan within the Assessment Area during calendar year 2015, and until new assessment rates are proposed, is \$8998. To collect this budget amount, the following proposed assessments have been approved:

- \$270.00, will be divided by the number of $\frac{1}{4}$ acre units in undeveloped land on March 11, 2015 and assessed to the owners thereof.
- \$450.00 will be divided by the number of individual business locations and assessed to the owners thereof.
- A monthly assessment of \$15.00 on each residential unit

The commercial assessment and the residential assessment will be collected through the City's water billing system in monthly increments. The undeveloped property assessment will be directly billed and followed by inclusion of unpaid amounts on property tax bills.

YOU MAY APPEAL YOUR ASSESSMENT BEFORE THE BOARD OF EQUALIZATION BETWEEN MARCH 12 AND APRIL 10, 2015 BY CALLING MELANIE BRIGGS AT 801 569-5115.

THE CITY COUNCIL, ACTING AS THE GOVERNING BOARD OF THE HIGHLANDS ASSESSMENT AREA, WILL CONVENE A PUBLIC HEARING ON APRIL 22, 2015 AT 6:00 PM AT WEST JORDAN CITY HALL FOR PURPOSE OF ADOPTING FINAL ASSESSMENTS FOR CALENDAR 2015 AND UNTIL NEW ASSESSMENTS ARE APPROVED.

THE CITY OF WEST JORDAN, UTAH
A Municipal Corporation

RESOLUTION NO. 15-53

A RESOLUTION ESTABLISHING THE HIGHLANDS ASSESSMENT AREA BOARD OF EQUALIZATION.

Whereas, the City Council has previously established the Highlands Assessment Area to financially support ongoing maintenance of the higher level of public improvements contemplated in the Highlands Master Development area; and

Whereas, the first homes, businesses and completed public improvements have appeared in the Highlands and there is a need to now address the assessments for the Highlands Assessment Area; and

Whereas, the Staff has carefully examined and calculated the costs for ongoing maintenance of existing public improvements within the Highlands Assessment Area; and

Whereas, the Staff has met with the developers and builders in the Highlands Assessment Area and have received support for the Staff's calculations of costs and proposed assessments; and

Whereas, the City Council has approved proposed assessments for the Highlands Assessment Area for 2015 and until new assessment rates are approved; and

Whereas, a Board of Equalization is required to be created to address appeals of inequities in the proposed assessments,

NOW THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF WEST JORDAN, UTAH:

Section 1. The City Council hereby creates the Highlands Assessment Area Board of Equalization, with power and authority to hear appeals of proposed assessments within the Highlands Assessment Area, and to address and resolve any inequities arising through the application of the proposed assessments.

Section 2. The Highlands Assessment Area Board of Equalization shall be comprised of Council Member _____, the City Finance Manager, or designee, and the City Engineer, or designee.

Section 3. The Board of Equalization will publish notice of date(s) and time(s) when and where assessed property owners and businesses may appear to present appeals of inequities in the proposed assessments for the the Highlands Assessment Area within 30 days of the date notice of the proposed assessments is delivered.

Section 4. This Resolution will take effect immediately.

Adopted by the City Council of West Jordan, Utah this 11th day of March, 2015.

CITY OF WEST JORDAN

ATTEST:

By: _____
Mayor Kim V. Rolfe

Melanie Briggs, City Recorder

Voting by the City Council

AYE"

"NAY"

Jeff Haaga

Judy Hansen

Chris McConnehey

Chad Nichols

Ben Southworth

Mayor Kim V. Rolfe

THE CITY OF WEST JORDAN, UTAH
A Municipal Corporation

RESOLUTION NO. 15-54

A RESOLUTION ESTABLISHING PROPOSED 2015 ASSESSMENTS FOR THE HIGHLANDS ASSESSMENT AREA.

Whereas, the City Council has previously established the Highlands Assessment Area to financially support ongoing maintenance of the higher level of public improvements contemplated in the Highlands Master Development area; and

Whereas, the first homes, businesses and completed public improvements have appeared in the Highlands and there is a need to now address the assessments for the Highlands Assessment Area; and

Whereas, the Staff has carefully examined and calculated the costs for ongoing maintenance of existing public improvements within the Highlands Assessment Area; and

Whereas, the Staff has met with the developers and builders in the Highlands Assessment Area and have received support for the Staff's calculations of costs and proposed assessments,

NOW THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF WEST JORDAN, UTAH:

Section 1. The City Council hereby approves the proposed 2015 assessments for the Highlands Assessment Area as follows:

\$270.00 to be assessed annually against all undeveloped land, based on an ERU (Equivalent Residential Unit) share of $\frac{1}{4}$ acre.

\$450.00 to be assessed annually against all developed commercial land, based on an ERU share for each commercial business, or, if the business occupies more than one quarter-acre of land, one share for each quarter-acre of land occupied by a single commercial business.

\$15.00 to be assessed monthly against each developed residential lot or dwelling unit.

Section 2. Notice of these proposed assessments shall be delivered to each property owner within the Highlands Assessment Area (a) informing of the right to appeal any such proposed assessment to the City Highlands Assessment Area Board of Equalization and (b) informing of the date of the City Council's action on final 2015 assessments for the Highlands Assessment Area

Section 3. This Resolution will take effect immediately.

Adopted by the City Council of West Jordan, Utah this 11th day of March, 2015.

CITY OF WEST JORDAN

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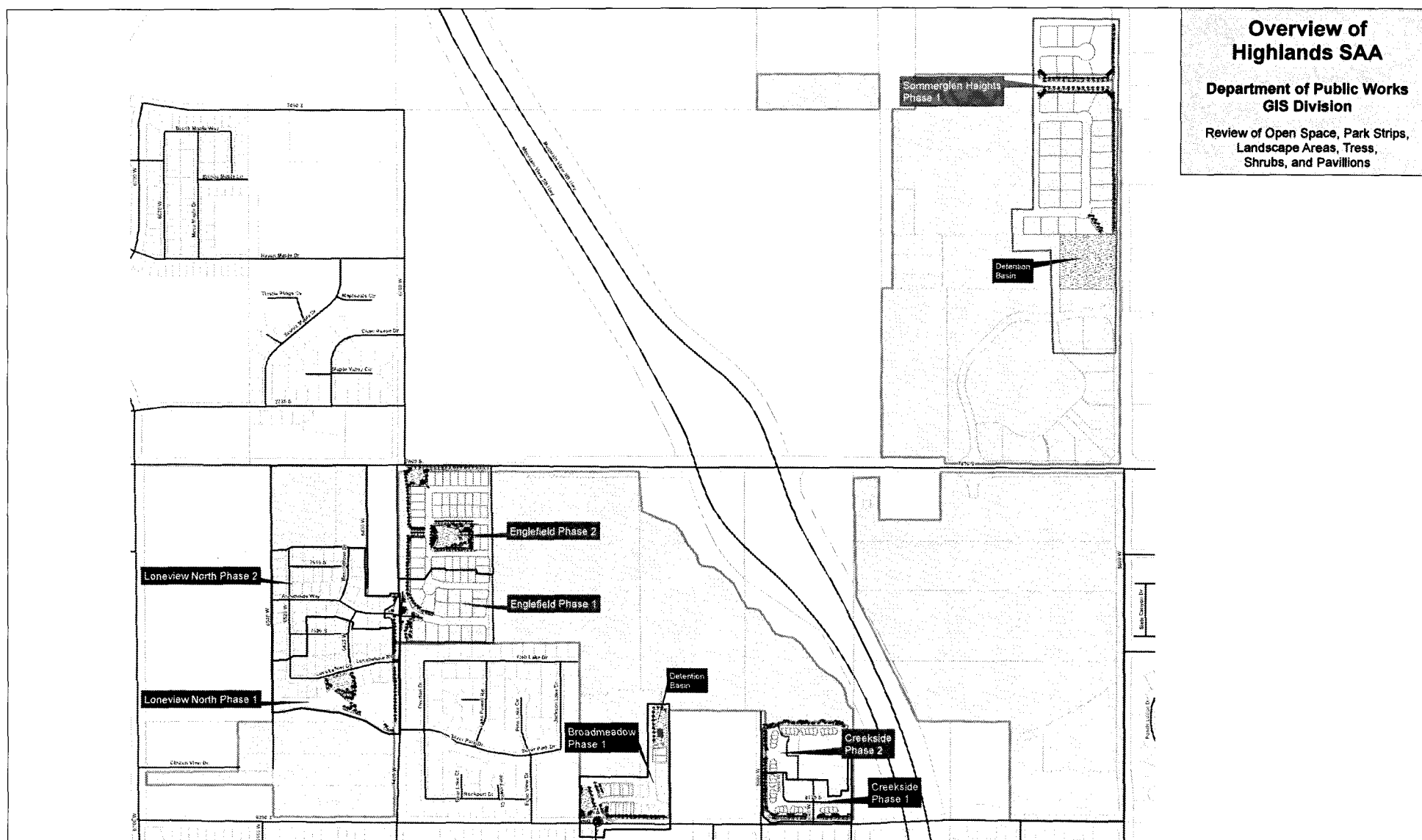
Mayor Kim V. Rolfe

Highlands Landscape Maintenance Frequency

	April	May	June	July	August	September	October	November
Mowing, Trimming, Edging, Cleanup of Clippings	4	5	4	5	4	4	5	4
Weeding of Planter Beds, Treescapes, and Parkstrip Hardscapes Bi-Weekly	2	3	2	2	2	2	3	0
Open Sapce/Native Cutting and Mowing 3 Times per year (April, July, October)	1	0	0	1	0	0	1	0
Tree Pruning per time Spring	1	0	0	0	0	0	0	0
Tree Pruning per time Fall	0	0	0	0	0	0	1	0
Bush/Shrub Pruning	1	0	0	1	0	0	0	1
Spring Fertilization 28-4-10 50% XRT	1	0	0	0	0	0	0	0
Fall Fertilization 44-0-0 100% XRT	0	0	0	0	0	0	1	0
Spring Broadleaf Treatment to all Turf Grass	0	1	0	0	0	0	0	0
Fall Broadleaf Treatment to all Turf Grass	0	0	0	0	0	0	1	0
Irrigation Startup	1	0	0	0	0	0	0	0
Irrigation Shutdown	0	0	0	0	0	0	1	0
Irrigation Monitoring and Adjustments	4	5	4	5	4	4	3	0

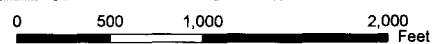
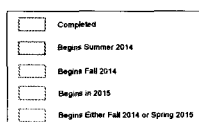
**Department of Public Works
GIS Division**

Review of Open Space, Park Strips, Landscape Areas, Tress, Shrubs, and Pavillions



The attached map may not be accurate and should not be relied upon; it is for reference purposes only. Each party who uses this map does so at their own risk. The City of West Jordan does not guarantee that the attached map is sufficient for your intended use and disclaims responsibility for any claims or damages that might result from anyone who relies on the attached mapping information.

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This map (I:\GIS_DATA\Sheldon\Overview Landscape SAA\Overview Landscape SAA.mxd)
was produced on April 9, 2014



Peterson

DEVELOPMENT

225 South 200 East
Salt Lake City, Utah 84111

Office: 801.532.2233
Fax: 801.532.7110

February 17, 2014

To Residents of The Highlands:

Welcome to The Highlands! On behalf of Peterson Development Company, LLC and the City of West Jordan, we welcome you to one of Salt Lake Valley's most ambitious and comprehensive master plans. At The Highlands you will discover a higher quality of living.

In The Highlands, you will find miles of connected walking, jogging and biking trails that connect to over 60 miles of regional trails and other county facilities. You will also find more open space and amenities than in your typical subdivision within the City. In fact, The Highlands has over 20% open space found within its 400-acre master plan. You can see from the attached map that The Highlands is full of places for you to get outside and enjoy nature!

In order to keep The Highlands to the high standard that you expect as a resident of one of Utah's premier master plans, a special assessment area has been created to ensure that the open space and trails are taken care of.

What this means to you as a resident is, each month you will see a line item on your water bill that goes towards maintaining the quality trails and open space that have been planned and installed in your neighborhood and in the overall master plan. While the City and developer will be sharing a portion of the costs to maintain this open area, the majority of the costs will be covered by the residents within The Highlands.

Studies have shown that master planned communities that have amenities of parks and trails are more desirable to live in, and the homes in these communities have a higher resale value.

The City and Peterson Development will work hand in hand to ensure that you receive a higher standard of maintenance than you would receive in other parts of the City. One of the main purposes of The Highlands master planned community is to maintain the overall community at a higher standard of aesthetics than found in other, more typical subdivisions.

Thanks for being a resident of The Highlands. Please feel free to contact Brian Clegg, at the City of West Jordan, if you have questions or concerns regarding The Highlands Assessment Area. Brian's number is 801-569-5711.

Sincerely,

Vic Barnes
Highlands Community Manager